

House Bill 1470 (AS PASSED HOUSE AND SENATE)

By: Representatives Lunsford of the 110th, Yates of the 73rd, Mosby of the 90th, Baker of the 78th, and Mayo of the 91st

A BILL TO BE ENTITLED
AN ACT

To authorize the governing authority of Henry County to levy an excise tax pursuant to subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide procedures, conditions, and limitations; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Pursuant to the authority of subsection (b) of Code Section 48-13-51 of the O.C.G.A., the governing authority of Henry County is authorized within the territorial limits of the special district located within Henry County to levy an excise tax a rate not to exceed 8 percent of the charge for the furnishing for value to the public of any room or rooms, lodgings, or accommodations furnished by any person or legal entity licensed by, or required to pay business or occupation taxes to, the county for operating a hotel, motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which rooms, lodgings, or accommodations are regularly or periodically furnished for value.

SECTION 2.

The enactment of this Act is subsequent to the adoption of Resolution 52 of the governing authority of Henry County which specifies the subsequent tax rate, identifies the projects or tourism product development purposes, and specifies the allocation of proceeds.

SECTION 3.

In accordance with the terms of Resolution 52:

(1) In each fiscal year during which a tax is collected pursuant to paragraph (3) of subsection (b) of Code Section 48-13-51 of the O.C.G.A., an amount equal to not less than 50 percent of the total amount of taxes collected that exceed the amount of taxes that would be collected at the rate of 5 percent shall be expended for promoting tourism,

25 conventions, and trade shows by the destination marketing organization designated by
26 Henry County or by such other entity authorized to administer and expend the proceeds
27 of such tax under an existing contract authorized by paragraph (2) of subsection (e) of
28 Code Section 48-13-51 of the O.C.G.A.; and
29 (2) The remaining amount of taxes collected that exceed the amount of taxes that would
30 be collected at the rate of 5 percent which are not otherwise expended under
31 paragraph (1) of this section shall be expended for tourism product development.

32 **SECTION 4.**

33 All laws and parts of laws in conflict with this Act are repealed.